

Amendments to the Claims

Please amend the claims as follows. This listing of claims will replace all prior versions and listing of claims in the application.

1-18. (Canceled)

19. (Currently Amended) The method of claim 33 18, wherein further comprising calculating a comparable yield is determined by referencing based on a yield of a fixed-rate debt instrument with terms and conditions similar to terms and conditions of the straight based on a maturity term of the debt security.

20-21. (Canceled).

22. (Currently Amended) The method of claim 33 21, wherein if the actual contingent payments exceed the projected contingent payments, a positive adjustment is made.

23. (Currently Amended) The method of claim 33 21, wherein if the actual contingent payments are less than the projected contingent payments, a negative adjustment is made.

24-32. (Canceled)

33. (New) A computer-implemented method supporting the issuance and remarketing of a straight, non-convertible debt security, comprising the steps of:

using a transaction computer system and one or more data storage media, creating a projected payment schedule for the debt security, wherein creating the projected payment schedule comprises calculating projected contingent payments for the debt security based on one or more of forward rates and expected values of contingent payments as of the debt security's issue date;

using the transaction computer system and one or more data storage media, calculating adjustments based on differences between the projected contingent payments and actual contingent payments; and

using the transaction computer system and one or more data storage media, at one of a plurality of remarketing dates for the debt security, determining a yield for a next time period based on a benchmark interest rate in effect at least three months earlier than a current remarketing date, and calculating a plug rate based on the determined yield for the next time period and a total yield that is associated with the debt security for a period beginning at the current remarketing date and ending at a subsequent remarketing date, wherein the plug rate represents a yield associated with the debt security over a remainder time period beginning after the next time period and ending at the subsequent remarketing date.

34. (New) The method of claim 33, wherein the next time period begins on the remarketing date and ends three months after the remarketing date.

35. (New) The method of claim 34, wherein the subsequent remarketing date is one year after the current remarketing date.

36. (New) The method of claim 33, wherein the projected payment schedule further comprises non-contingent payments.

37. (New) The method of claim 33, further comprising, using the transaction computer system and one or more data storage media, determining the interest amount for an accrual period based on a comparable yield and a calculated tax adjusted issue price of the debt security as of the beginning of the accrual period.

38. (New) The method of claim 33, further comprising, using the transaction computer system and one or more data storage media, at a date the debt security is no longer outstanding, determining a tax adjusted issue price of the debt security, determining a value delivered to holders of the debt security, and calculating the difference between the tax adjusted issue price and the value.